

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 11, 2015

Attending: William M. Barker – Present
Hugh T. Bohanon Sr. – Present
Gwyn W. Crabtree – Absent
Richard L. Richter – Present
Doug L. Wilson – Present

Meeting called to order @ 9:04 a.m.

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes March 4, 2015

The BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

The BOA reviewed, approved, & signed

b. Emails:

1. Garrett Cemetery GPS Coordinates

2. DOR 2015 Policy bulletin

3. FLPA Covenants

4. Referred to you for assistance

5. Pending appeals

6. Pending mobile home appeals

The Board requested a list of mobile home appeals to review for next meeting.

7. Appeal Map 48C-22

Motion was made by Mr. Wilson to adjust percentage to get as close to \$68,500, Map & Parcel 48C-22 Jerry Corbin, Seconded by Mr. Bohanon, All that were present voted in favor.

Mr. Barker requested Mr. Barrett check our records for a demolished building on the corner of Highland Avenue and Pollard Street.

The BOA acknowledged receiving email

c. Mail:

1. Georgia Property tax news

The BOA acknowledged receiving mail

III. BOE Report: Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

The BOA acknowledged that email was received

a. Total 2013 Certified to the Board of Equalization – 53
Cases Settled – 52
Hearings Scheduled – 0
Pending cases – 1

b. Total 2014 Certified to the Board of Equalization – 36
Cases Settled – 27
Hearings Scheduled – 0
Pending cases –9

c. Total TAVT Certified to the Board of Equalization – 34
Cases Settled – 34
Hearings Scheduled – 0
Pending cases – 0

Requesting the Board acknowledge there are 3 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
Mr. Barrett stated he will have a rough overview of the ratio study for next meeting.

NEW BUSINESS:

V. Appeals:

2013 Appeals taken: 197 (13 TAVT)
Total appeals reviewed Board: 165
Pending appeals: 32
Closed: 149
Includes Motor Vehicle Appeals
Appeal count through 03/09/2015

2014 Appeals taken: 172
Total appeals reviewed Board: 146
Pending appeals: 26
Closed: 104
Includes Motor Vehicle Appeals
Appeal count through 03/09/2015

Weekly updates and daily status kept for the 2013 & 2014 appeal log by Nancy Edgeman. **The Board acknowledged**

VI. APPEALS:

a. Map / Parcel: 55-64
Property Owner: Frank L. Sprayberry
Tax Year: 2014

Owner's Contention: Property owner called office and stated the property should not be 13 acres. There have been two one acre tracts sold off of this property.

Appraiser's Note: According to what had been sold off to map and parcel 55-64A being 1 acre and 55-64B being 1 acre this would put map and parcel 55-64 at 11 acres. However after deed research and applying deed to map it has been determined that the acreage should be 8.92 acres.

Recommendation: It is recommended to put acreage at 8.92 acres. It is also recommended to do bill corrections for 2012 - 2014 and apply refunds if applicable.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Map & Parcel: 30-43

Owner Name: Steve E & Gayla Mincey Tucker

Tax Year: 2013

Owners Contention: Property is all located in flood zone. Wish to put land into Covenant. Property is not worth what it is valued.

Appraiser Note: Due to land being less than 10 acres and having a residence, I attempted to contact property owner in regards to inquiring about the use of the property, however was unsuccessful.

Determination:

- 1) Property is 9.60 acres located on Taliaferro Springs Road. All property is located in flood zone. Property has good access in market area 3. The land value is \$38,304, with a unit price of \$1,330 with a value per acre of \$3,990.
- 2) All comparables are neighbors. They are all in flood zone but 1. All in market area 3 but 1. This one tract is 42-1.
- 3) All comparables have a average land value of \$28,306. A average unit price of \$1,173. The average value per acre of the comparables is \$3,861.
- 4) Subject property is above average per land value being \$38,304 and the comparables average is \$28,306. Subject is slightly above average value per acre at \$3,990. The comparables average value per acre is \$3,861.

Recommendation: It is recommended leaving land value at \$38,304 for the 2013 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

c. Map / Parcel: 64-21

Property Owner: Marcella & Jose J. Cabrera

Tax Year: 2014

Owner's Contention: Not clear and not understand why's low value. Will get interpreter & get help on this.

Appraiser's Note: In 2013 this map and parcel 64-21 was split up into tracts for the Estate of Tressie Eloise Williams Estus. According to deed book 616 page 541 this tract is 1.32 acres.

Recommendation: It is recommended to explain to the property owner that this is what was legally recorded according to the deed.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

d. OWNER: SPRINGBANK, LLC % TIMBERLAND INV. RES

MAP/PARCEL: 16-92

TAX YEAR: 2014

Owner's contention: Additionally, the valuation and procedures utilized violate the Equal protection and due process provisions of the Georgia Constitution and provisions of the Georgia Constitution related to taxation, uniformity and legislative authority.

Determination:

1. There was no change in value from previous tax year 2013.
2. The subject property is 213.02 acres located on Old Hwy. 337 valued at \$257,945 for a \$1,210 price per acre.
3. Neighboring properties of similar acreage, soil and topography vary in price per acre from \$1,228 to \$1,450 per acre indicating the subject falling below range of comparisons.
4. The property adjoining the subject used as one of the comparable is valued at \$1,450 per acre.
5. The most recent sales comparison also as a neighborhood comp in the same area as the subject property is \$1,228 per acre and valued higher than the subject.
6. The subject property sold in July, 2014 for \$500,600 indicating the sale price be applied if lower than the 2015 value – (The current assessed value is \$257,945).

Recommendation:

The property should remain valued at \$257,945 for tax year 2014.

Reviewer Wanda Brown

Motion to accept recommendation but check to see if sale price included timber:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

e. OWNER: Springbank, LLC
 MAP/PARCEL: 78-80
 TAX YEAR: 2014

Owner's contention: The valuation and procedures utilized violate the Equal protection and due process provisions of the Georgia Constitution and provisions of the Georgia Constitution related to taxation, uniformity and legislative authority.

Determination:

1. The subject property is 235.97 acres located on Gore Subligna Rd, Summerville.
2. The property is valued at \$2,649 per acre in line with other very large tracts in the same area.
3. Two hundred twenty five acres sold in April, 2014 indicating the sales price \$626,400 would apply for tax year 2015.
4. Property record research indicates a parcel split off with land and/or buildings.
 - a. Currently 68-80 is 225.97 acres
 - b. And 78-80B is 10 acres.
 - c. The split completion in tax records was December 2014.
5. Using the subject as its own comparison with 225 acres selling at \$626,400 and the assessed value set at \$625,209 for entire 235.97 acres in tax year 2014 indicates the sales price per acre is higher than the assessed value per acre.

6. Using neighborhood comparisons of same size tracts with similar soil readings and topography in the same general area indicates the subject property falls in line with comparisons.

Recommendation:

Leave subject property as notified for tax year 2014 and set mandatory sales price first year ownership value of \$626,400 for tax year 2015.

Reviewer Wanda Brown

Motion to accept recommendation but check to see if sale price included timber:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

f. OWNER: Tucker, Ryan

MAP/PARCEL: S28-9

TAX YEAR: 2014

Owner's contention: Asbestos siding broken, falling off, and can not reattach. Window seals are rotten and falling apart. The roof is swaging on both sides. Most all facial boards are falling off or rotting. Because of the facial board rotting I have to prop up the gutters. Location of my home: I am right behind Ingles. The noise from Ingles is the worst after midnight. When we have heavy rain, water stands behind there and the bugs are worse then.

Determination:

1. The subject property is an 80 grade house with a current physical of 43 valued at \$19,046 and the .34 acres valued at \$3,000 for a total fair market value of \$22,046.
2. The 2014 assessment notice indicated a change in value due to the requirement for sale price for first year of ownership expiring.
3. Reviewing issues of the property owner's appeal statement indicates the following observed:
 - a. The siding is asbestos and the house was constructed in the 1930's.
 - b. Property records indicate new shingles from a visit 10 years ago, no updates since and the roof is sagging.
 - c. Recently submitted photos indicate extensive damage to the entire house.
 - d. Some areas around the house there is no foundation the house sits directly on the ground.
 - e. Windows boards are rotting, fascia boards are rotting and the asbestos siding is bulging outward, cracked and broken.
 - f. The subject house is located behind a busy shopping center and the property owner contends that the noise and insects from Ingles is a problem.

This may be considered an economic obsolescence to some degree

 - g. According to the guide or data collected to compare grades and physicals on houses this house would be considered 40-42 physical.
 - h. This comparison does not however address such issues as a house with asbestos siding and being located directly behind a grocery store and shopping center.

4. Prior to the house being visited in 2013 due to being sold the physical was below 30.

5. Prior being sold the house was unoccupied and used for storage.

6. The 2013 visit resulted in the following findings:
 - a. The house is now occupied and a screen porch has been added and a utility building.
 - b. It was at this point that the physical adjusted to a livable physical percent.

Recommendation:

Requesting that Board of Assessor's consider the asbestos siding issues and the possible economic obsolescence issue along with the overall damage of the structure and lower the physical to 32.

Reviewer Wanda Brown

Motion to adjust physical to 38 and flag for recheck in 2017:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

g. OWNER: LINDLEY, BRANDON

MAP/PARCEL: 68-100-T01

TAX YEAR: 2013 & 2014

Owner's contention: The property appraised for \$137,000 in November 2012. I have made no improvements and have incurred cost for several roof leaks due to failed neoprene washers. I am currently saving money to replace all roofing hardware. I do not understand a \$35,922 appreciation of my property. I would like a reassessment. Thanks for your time and consideration in this matter.

Determination for improvement:

1. The subject property is 115 grade house with a 100 physical built in 2002 valued at \$59 per sq.ft. For a value of \$136,371 for the house. There is ½ story area over the garage with a value of \$12,361 with a lean-to accessory value of \$190. This is a total improvement value of \$148,922.

2. The property is located on Ben Mosley Circle down from the Silver Hill Rd. intersection in Summerville.

3. The land is valued at \$24,000 for 3 acres and \$8,000 assessed value per acre.

4. The subject property's total fair market value for tax year 2014 is \$172,922.

5. The current owner purchased the property in 2012 for \$137,000 total sales price.

6. The sales price was applied for one year in tax year 2013 in accordance with O.C.G.A. 48-5-2(3) and has now expired.

- All improvements 105 grade and above were adjusted to current market in tax year 2013.
- The property owner submitted an appraisal in tax year 2013 suggesting the property value to be \$138,500.
- Noted in the appraisal summary there was limited sales activity found of homes similar to the subject. The appraisal included a sale pulled from Floyd County.

7. A recent visit to the property to address the roof issues resulted in the following:

-- The photos taken indicate minimum damage on the chimney that's possible water damage or just normal exposure to weather.

-- There is no indication in the photos that there's any leaks in the roof and the close up photos of the hardware used in construction of the metal roof all look intact.

-- The field representative visiting the property could not get anyone to the door to examine possible leak damage inside.

8. The subject property improvement falls within range at the lower end of 2013 sales as indicated in the study with just using the area of the house and not the over garage area.

Determination for land:

1. Looking at small acre tracts that sold with homes included in the same study the median value per acre is \$4,200.
2. Viewing the county sales overall a sales price per acre of \$4,167 is the median for small acre tracts that sold in 2013.
3. No restrictions, liens or special requirements are indicated in the recorded deed book 608, page 361 (plat book 9, page 43).
4. According to land study analysis the neighboring parcels median value per acre is \$8,000 indicating the subject falls within range right at mid-range.
5. The subject land value did not increase from previous tax year.

Recommendation: Requesting the Board of Assessor's consider the market adjustment for 105 grades and above houses, the sales price applied for one year has expired and the assessor's market study indicating the subject falling within range of sales comparables.

Leave the property improvement value and land value remain as notified for tax year 2014 at a total fair market value of \$172,922. Leave 2013 corrected with sales price at \$137,000.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

h. OWNER: Youngblood, Evelyn

MAP/PARCEL: 39-90

TAX YEAR: 2014

Owner's Contention: Agent states the property was appraised and appraised value was \$73,000. Agent feels property value should be lower than appraised value of \$73,000. Property is on a hillside.

Determination:

1. The subject property is 43 acres located on Highway 114 with a price per acre of \$1,883 and total fair market value of \$80,988.
2. The subject has approximately 126 front feet off Hwy 114 and is wooded with no deed restrictions and all amenities are accessible.
3. Property owner submitted an appraisal from Hunt & Associates suggesting a \$1,720 per acre and total estimated value of \$74,000.
4. Two of the five sales included in their study were not sold but listed as sales price.
5. With the three remaining sales the median sales price per acre is \$1,818 with the subject falling just above mid-range of sales.
6. The neighborhood study includes the closest in distance sale from the market study and a median price per acre of \$2,019 for the five comps.
7. The neighboring comparison study indicates the subject falls within range of comparables at the lower end.

8. The subject has very little road frontage off Hwy. 114 considering the size of the property with 126 front feet, however; there is an adjoining property of the same owner's with an additional 640 front feet.

9. In the appraisal report submitted by the property owner road frontage was the major factor in the adjustment.

Recommendation:

Requesting the Board consider comparing the subject with neighboring comparables most like the subject in road frontage which suggests the subject still falls within range and should remain as notified for tax year 2014.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Boehn

Vote: All

i. Map & Parcel: 55B 10

Owner Name: Tracy Gary

Tax Year: 2014

Owner's Contention: "Value is too high. House is run down. Roof is falling in".

Determination: Subject property is located on Welcome Hill Road on 1.69 acres with a house grade of 80 with 1852 sq ft and a house value of \$17,726.00 for a value per sq ft of \$9.57.

The neighborhood comps have an average of .77 acres average grade of 88 average sq ft of 1463 average house value of \$30,690.00 and average value per sq ft of \$20.70.

The comps have an average of 7.93 acres average grade of 78 average sq ft of 1812 average house value of \$43,756.00 and average value per sq ft of \$24.18.

The overall shows the subject house grade as 3 below the neighborhood and comps; subject house sq ft is 215 more than the neighborhood and comps; subject value per sq ft is \$12.87 less than the neighborhood and comps.

Recommendation: Since subject house is in need of repair and is valued less than the neighborhood and comps it is recommended to leave the value of the house and land as it is.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

k. Map & Parcel: 48B 32 H

Owner Name: Gary and Cathy Hamlett

Tax Year: 2014

Owner's Contention: "House is gutted inside no wiring; no plumbing, many walls and ceiling are gone. House value is too high".

Determination: Subject house is located at 307 Saddle Club Road on 1.20 acres. House was built in 1961 and has 1040 sq ft with a grade of 80 and a house value of \$15,320.00. This property was purchased by the current owner in 2002 for \$12,500.00 with the intent to remodel the house. Since so much damage has been done to the dwelling such as wiring, plumbing the cost to repair would be more than what the property would produce in revenue.

Recommendation: Place a value of \$5,200.00 on the house and leave the land value as it is at \$5,600.00 for a TFMV of \$10,800.00

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

I. Map & Parcel: 30 76

Owner Name: Jerry W. Gary

Tax Year: 2014

Owner's Contention: "Business is used for storage there is no business operation. Paid \$20,000.00. Value should be \$40,000.00".

Determination: Subject property is the old Glove Mill in Lyerly. This building was mostly torn down in 2010. Since then it has been renovated (2013) into two separate buildings with two separate owners. This building that is being appealed has a grade of 100 with 21,240 sq ft and a building value of \$173,833.00 for a value per sq ft of \$8.18.

The comps I used are warehouses located at Mt. Vernon, Mohawk. The average grade of these warehouses is 112 with average of 18,103 sq ft and an average building value of \$104,125.00 for a value per sq ft of \$5.84. Subject building seems to be overvalued compared to other warehouses used in this study.

Recommendation: Lower the subject warehouse to \$100,000.00 which will make it more in line with the comps.

Reviewers Cindy Finster

Motion to adjust value to \$124,000 to bring in line with comparables:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

VII: MISC ITEMS:

a. Appeal Waiver & release, 2014 Michael & Diane Poole, Map & Parcel 38B-16A, needs Chairman, Mr. Barker Signature

b. Appeal Waiver & Release, 2014 Steve Waddell, Map & Parcel 51-25A, needs Chairman, Mr. Barker signature.

c. Appeal Waiver & release, 2013 Joey Harris, Map & Parcel 55-39, need Chairman, Mr. Barker's signature.

d. Appeal Waiver & release, 2013 Joey Richardson, Map & Parcel S26-107, need Chairman, Mr. Barker's signature.

Mr. Barker, Chairman, Reviewed, Approved, & Signed a-d.

e. Map / Parcel: 10-27

Property Owner: Plum Creek Timberlands

Tax Year: 2014

Appraiser's Note: During the 2014 audit being done by our Field Representative Zach Young on the FLPA'S , it was determined that a Covenant that was done for Plum Creek Timberlands on 10-22 and 10-27. Tract 10-22 is 502 acres and 10-27 is a contiguous tract that was approved for the FLPA being 12

acres for the 2014 tax year. However the 12 acre tract was not put on for 2014 tax year. This has been fixed for the 2015 tax year.

Recommendation: It is recommended to do bill correction for the 2014 tax year on 10-27 being 12 acres and apply refunds if applicable.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

f. FLPA PROPERTIES

According to Zach Young with the Department of Revenue during an audit of the FLPA properties he determined the following:

1. Covenant numbers should be assigned to each of the current FLPA covenants and any covenant filed hereafter.
2. The list of numbers and covenant property identification data should be recorded in the Clerk of Courts records.

Recommendation:

I recommend the Board of Assessors officially adopt the numbers assigned and record their action and number in their minutes.

Please see a copy of FLPA properties in file.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

VIII: COVENANTS:

a. Property Owner: CATHERINE BARNES

Map / Parcel: 8-61-T18

Tax Year: 2015

Contention: Filing for new Covenant of 10.97 acres of timber land.

Determination:

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 12.97 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 10.97 acres will remain in the covenant as timber.
3. Property map is available with file.

Recommendation: Approve new Covenant of 10.97 acres of timber land.

Reviewer Nancy Edgeman

b. Property Owner: ASHLEY GODWIN MCDANIEL

Map / Parcel: 41-26 & 41-30

Tax Year: 2015

Contention: Filing for new Covenant of 32.11 acres of agriculture land.

Determination:

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 34.11 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 32.11 acres will remain in the covenant as agriculture
3. Property map is available with file.

Recommendation: Approve new Covenant of 32.11 acres of agriculture land.
Reviewer Nancy Edgeman

c. Property Owner: THOMAS E PATTERSON
Map / Parcel: 87-9E
Tax Year: 2015

Contention: Filing for new Covenant of 12.22 acres of agriculture land.

Determination:

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 14.22 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 12.22 acres will remain in the covenant as agriculture
3. Property map is available with file.

Recommendation: Approve new Covenant of 12.22 acres of agriculture land.
Reviewer Nancy Edgeman

d. Property Owner: Eric Scoggins Jr., Erica Miller, & Eric Scoggins Sr.
Map / Parcel: 77-7
Tax Year: 2008

Contention: Filing for continuation Covenant of 24.30 acres of agriculture land.

Determination:

1. This is a continuation Covenant for 2008.
2. Research indicates that the total acreage is 26.30 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 24.30 acres will remain in the covenant as agriculture
3. Property map is available with file.

Recommendation: Approve continuation Covenant of 24.30 acres of agriculture land.
Reviewer Nancy Edgeman

e. Property Owner: Daryl Adams
Map / Parcel: 6-34D
Tax Year: 2009

Contention: Filing for continuation Covenant of 19 acres of agriculture land.

Determination:

1. This is a continuation Covenant for 2009.
2. Research indicates that the total acreage is 19 acres
3. Property map is available with file.

Recommendation: Approve continuation Covenant of 19 acres of agriculture land.
Reviewer Nancy Edgeman

f. Property Owner: Hansell Walraven
Map / Parcel: 6-24
Tax Year: 2015

Contention: Filing for New Covenant of 4 acres of agriculture land and 11.08 Timber.

Determination:

1. This is a New Covenant for 2015.
2. Research indicates that the total acreage is 19 acres.
3. Property map is available with file.

Recommendation: Approve New Covenant of 4 acres of agriculture land and 11.08 acres of Timber.

Reviewer Nancy Edgeman

Motion to approve Covenants a-f:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

IX: INVOICES:

a. Schneider (qpublic) Invoice # 162485 Date March 5, 2015, Amount \$542.83

Mr. Wilson left the meeting at 10:25 am

Mr. Barrett stated he had taken Friday, March 6, 2015 as vacation.

Meeting adjourned at 10:35 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson








